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Peter Noel Murray

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YOUNG & THOMPSON

209 Madison Street

Suite 500

ALEXANDRIA, VA 22314

EXAMINER

FRENEL, VANEL

ART UNIT

PAPER NUMBER

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PAPER

Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.

Office Action Summary	Application No. 10/519,149	Applicant(s) MURRAY, PETER NOEL	
	Examiner VANEL FRENEL	Art Unit 3687	

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) ☒ Responsive to communication(s) filed on 06 January 2009.
- 2a) ☒ This action is **FINAL**. 2b) ☐ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) ☒ Claim(s) 24-45 is/are pending in the application.
- 4a) Of the above claim(s) _____ is/are withdrawn from consideration.
- 5) ☐ Claim(s) _____ is/are allowed.
- 6) ☒ Claim(s) 24-45 is/are rejected.
- 7) ☐ Claim(s) _____ is/are objected to.
- 8) ☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on _____ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some * c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
 2. ☐ Certified copies of the priority documents have been received in Application No. _____.
 3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

* See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- | | |
|--|---|
| 1) <input checked="" type="checkbox"/> Notice of References Cited (PTO-892) | 4) <input type="checkbox"/> Interview Summary (PTO-413) |
| 2) <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948) | Paper No(s)/Mail Date. _____ |
| 3) <input type="checkbox"/> Information Disclosure Statement(s) (PTO/SB/08) | 5) <input type="checkbox"/> Notice of Informal Patent Application |
| Paper No(s)/Mail Date _____ | 6) <input type="checkbox"/> Other: _____ |

DETAILED ACTION

Notice to Applicant

1. This communication is in response to the Amendment filed 01/06/09. Claims 24, 25, 42 and 44 have been amended. Claims 24-45 are pending.

Claim Rejections - 35 USC § 103

2. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

3. Claims 24-45 are rejected under 35 U.S.C. 103(a) as being unpatentable over Brown (5,875,435) in view of Harris et al. (5,517,406).

As per claim 24, Brown discloses an accounting system including at least one client module for use by a client and an administration module for administering said at least one client module, the administration module and the at least one client module being arranged for communication over a communications network, the at least one client module having transaction entry means for entering transaction records, pre-assigned transaction category codes being stored on a storage medium (See Brown, Co1.1, lines 20-31), means for selecting a pre-assigned category code to associate with a transaction record to be entered through the transaction entry means, and a client chart of accounts for selection of an account to which the transaction record is to be associated (See Brown, Fig.1; Co1.4, lines 36-63).

Brown does not explicitly disclose the accounts being predetermined by the client “in consideration of tax liability options for transactions” or in accordance with accounts of at least one business type preominated by the client, each of said accounts including a pre-allocated unique account identification and an account description which is prescribed by the client or generally adopted by traders in said at least one business type, and each of said category codes being pre-specified as a taxed or non-taxed category, and as an expenditure or income transaction type, the administration module having a master chart of accounts from which the client chart of accounts is extracted, and chart generating means for generating said master chart of accounts in accordance with an administrator’s determination.

However, these features are known in the art, as evidenced by Harris. In particular, Harris suggests the accounts being predetermined by the client “in consideration of tax liability options for transactions” or in accordance with accounts of at least one business type preominated by the client, each of said accounts including a pre-allocated unique account identification and an account description which is prescribed by the client or generally adopted by traders in said at least one business type, and each of said category codes being pre-specified as a taxed or non-taxed category, and as an expenditure or income transaction type, the administration module having a master chart of accounts from which the client chart of accounts is extracted, and chart generating means for generating said master chart of accounts in accordance with an administrator’s determination (See Harris, Col.1, lines 1-17; Col.3, lines 7-24).

It would have been obvious to one of ordinary skill in the art at the time of the invention to have included the features of Harris within the system of Brown with the motivation of providing position information trade, execution and trade verification accurately and on a daily basis (See Harris, Col.3, lines 4-6).

As per claim 25, Brown discloses the system wherein said at least one “business” type include trading activities involving the provision of goods and/or services relating to any class of business (See Brown, Col.9, lines 60-67 to Co1.10, line 13).

As per claim 26, Brown discloses the system wherein the at least one client module having means for obtaining information relevant to tax liabilities of the transaction records, said information obtaining means having one or more prompts associated with each of a plurality transaction category codes that have tax liabilities, and being arranged to present the associated one or more prompts for entering information relevant to tax liabilities when one of said category code is nominated for a transaction to be entered, and to extract the entered information for allocating tax liabilities of the transaction (See Brown Co1.10, lines 14-47).

As per claim 27, Brown discloses the system said one or more prompts are in the form of one or more leading questions for prompting the client to enter said relevant tax liability information in a designated location(s), and the at least one client module being arranged to extract the entered information at said designated location(s) and apply a

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tax liability determination procedure which is specific for the or each extracted information from said designated location(s) (See Brown, Co1.10, lines 30-47).

As per claim 28, Brown discloses the system wherein the at least one client module having report generating means arranged to access the entered transaction records for generating accounting reports (See Brown, Co1.1, lines 21-31).

As per claim 29, Brown discloses the system wherein the report generating means including a report selection arrangement for selecting any one of a number of accounting reports for generation (See Brown, Co1.1, lines 21-31).

As per claim 30, Brown discloses the system wherein at least one of said taxed category codes is pre-allocated to taxation segments for a taxation report, being one of the accounting reports (See Brown, Col.3, lines 40-52).

As per claim 31, Brown discloses the system wherein said taxation report is a Business Activity Statement (BAS) that complies with the Goods and Services Tax (GST) (Col.2, lines 3-8).

As per claim 32, Brown discloses the system wherein where a taxed category code having a variable taxation allocation is entered, a window with appropriate prompts

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for specifying amounts to be allocated is presented for entering the amounts (See Brown, Col.9, lines 2-39).

As per claim 33, Brown discloses the system wherein the category code is associated with a wage account in said client chart of accounts (See Brown, Col.9, lines 25).

As per claim 34, Brown discloses the system further having storage means for storing the transaction records and is arranged for accessing bank statement records over the communications network (See Brown, Col.9, 60-67 to Co1.10, line 13).

As per claim 35, Brown discloses the system wherein the at least one client module having reconciliation means for reconciling said stored transaction records with the bank statement records (See Brown, Col.9, lines 60-67 to Co1.10, line 13).

As per claim 36, Brown discloses the system further including at least one adviser module having report generating means being arranged to access transaction records transferred from the at least one client module for generating accounting reports and management reports (See Brown, Col.6, lines 43-67 to Col.7, line 5).

As per claim 37, Brown discloses the system wherein the report generating means including a report selection arrangement for selecting any one of a number of

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accounting and management reports for generation (See Brown, Col.6, lines 43-67 to Col.7, line 5).

As per claim 38, Brown discloses the system wherein the client chart of accounts is locked so that the account identifications and the account descriptions therein can not be altered by the user (See Brown, Col.9, lines 25-39).

As per claim 39, Brown discloses the system wherein the administration module having a transaction code generating means for generating the transaction codes as specified by the user (See Brown, Abstract; Col.4, lines 10-35).

As per claim 40, Harris discloses the system wherein the at least one client module including a plurality of client modules in communication with the administration module, each of the client modules having a unique client reference and is adapted to transfer sales orders and/or purchase orders through the administration module, each of said sales orders and/or purchase orders including a client reference of a purchasing client module and a client reference of a supplier client module (See Harris, Co1.14, lines 3-37).

As per claim 41, Brown discloses the system wherein the administration module having a coordination unit arranged to use the client references to transfer a purchase order from the purchasing client module to the supplier client module and to transfer a

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subsequently received invoice from the supplier client module to the purchasing client module (See Brown, Col.8, lines 35-65).

As per claim 42, Brown discloses the system wherein "record of" payment of the invoice is transfer through the administration module so that the coordination unit "communicates to the supplier client module" a record that the invoice has been settled (See Brown, Col.8, lines 35-65).

As per claim 43, Harris discloses the system wherein storage means being arranged to store transaction information between suppliers and purchasers, and the coordination unit being arranged to automate purchase orders when stocks for transactions are below predetermined levels (See Harris, Co1.10, lines 52-67).

As per claim 44, Harris discloses the system wherein each said plurality of client modules is associated with said at least one adviser module which is also arranged to be in communication with the administration module so that the transaction records "stored in the client modules" of the associated client(s) can be accessed remotely (See Harris, Co1.11, lines 3-30).

As per claim 45, Harris discloses the system wherein the at least one client module is a cash book module or an accrual module or a combined cash book and accrual module, or a payroll module or a point of sale module, or any combination of

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two or more of said modules (See Harris, Col.7, lines 53-67 to Col.8, line 3).

4. Examiner's Note: Examiner has cited particular columns and line numbers in the references as applied to the claims below for the convenience of the applicant. Although the specified citations are representative of the teachings in the art and are applied to the specific limitations within the individual claim, other passages and figures may apply as well. It is respectfully requested from the applicant, in preparing the responses, to fully consider the references in entirety as potentially teaching all or part of the claimed invention, as well as the context of the passage as taught by the prior art or disclosed by the examiner.

Response to Arguments

5. Applicant's arguments filed 01/06/09 with respect to claims 24-45 have been fully considered but they are not persuasive.

(A) At pages 9-15 of the response filed on 01/06/09, Applicant's argues the followings:

(i) Brown does not explicitly disclose the accounts being predetermined by the client "in consideration of tax liability options for transactions".

(ii) Brown and Harris references do not teach the elements of claims 24-45 and therefore the claims are not being obvious and request that the claims to be allowed.

(B) With respect to Applicant's arguments, the Examiner respectfully submitted that He relied upon the teaching of Brown in Col.10, lines 14-47) which correspond to Applicant's claimed feature. Therefore, Applicant argument is not persuasive and the rejection is hereby sustained.

(C) With respect to Applicant's second argument, the Examiner respectfully submitted that obviousness is determined on the basis of the evidence as a whole and the relative persuasiveness of the arguments. See *In re Oetiker*, 977 F.2d 1443, 1445, 24 USPQ2d 1443, 1444 (Fed. Cir. 1992); *In re Hedges*, 783 F.2d 1038, 1039, 228 USPQ 685,686 (Fed. Cir. 1992); *In re Piasecki*, 745 F.2d 1468, 1472, 223 USPQ 785,788 (Fed. Cir. 1984); and *In re Rinehart*, 531 F.2d 1048, 1052, 189 USPQ 143,147 (CCPA 1976). Using this standard, the Examiner respectfully submits that he has at least satisfied the burden of presenting a *prima facie* case of obviousness, since he has presented evidence of corresponding claim elements in the prior art and has expressly articulated the combinations and the motivations for combinations that fairly suggest Applicant's claimed invention.

Rather, Applicant does not point to any specific distinction(s) between the features disclosed in the references and the features that are presently claimed. In particular, 37 CFR 1.111(b) states, "A general allegation that the claims define a patentable invention without specifically pointing out how the language of the claims patentably distinguishes them from the reference does not comply with the requirements of this section." Applicant has failed to specifically point out how the

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language of the claims patentably distinguishes them from the applied references.

Also, arguments or conclusions of Attorney cannot take the place of evidence. *In re Cole*, 51 CCPA 919, 326 F.2d 769, 140 USPQ 230 (1964); *In re Schulze*, 52 CCPA 1422, 346 F.2d 600, 145 USPQ 716 (1965); *Mertizner v. Mindick*, 549 F.2d 775, 193 USPQ 17 (CCPA 1977).

Further, the Examiner recognizes that references cannot be arbitrarily altered or modified and that there must be some reason why one skilled in the art would be motivated to make the proposed modifications. However, although the Examiner agrees that the motivation or suggestion to make modifications must be articulated, it is respectfully contended that there is no requirement that the motivation to make modifications must be expressly articulated within the references themselves.

References are evaluated by what they suggest to one versed in the art, rather than by their specific disclosures, *In re Bozek*, 163 USPQ 545 (CCPA 1969).

The Examiner is concerned that Applicant apparently ignores the mandate of the numerous court decisions supporting the position given above. The issue of obviousness is not determined by what the references expressly state but by what they would reasonably suggest to one of ordinary skill in the art, as supported by decisions in *In re DeLisle* 406 Fed 1326, 160 USPQ 806; *In re Kell, Terry and Davies* 208 USPQ 871; and *In re Fine*, 837 F.2d 1071, 1074, 5 USPQ 2d 1596, 1598 (Fed. Cir. 1988) (citing *In re Lalu*, 747 F.2d 703, 705, 223 USPQ 1257, 1258 (Fed. Cir. 1988)). Further, it was determined in *In re Lamberti et al*, 192 USPQ 278 (CCPA) that:

- (i) obviousness does not require absolute predictability;
- (ii) non-preferred embodiments of prior art must also be considered; and

(iii) the question is not express teaching of references, but what they would suggest. Therefore, Applicant's argument is not persuasive and the rejection is hereby sustained.

6. **THIS ACTION IS MADE FINAL.** Applicant is reminded of the extension of time policy as set forth in 37 CFR 1.136(a).

A shortened statutory period for reply to this final action is set to expire THREE MONTHS from the mailing date of this action. In the event a first reply is filed within TWO MONTHS of the mailing date of this final action and the advisory action is not mailed until after the end of the THREE-MONTH shortened statutory period, then the shortened statutory period will expire on the date the advisory action is mailed, and any extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of the advisory action. In no event, however, will the statutory period for reply expire later than SIX MONTHS from the mailing date of this final action.

Conclusion

7. Any inquiry concerning this communication or earlier communications from the examiner should be directed to VANEL FRENEL whose telephone number is (571)272-6769. The examiner can normally be reached on 6:30am-5:00pm. If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Matthew S. Gart can be reached on 571-272-3955. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

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Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

Nanel Frenel/

Examiner, Art Unit 3687

April 3, 2009